

Assembly Bill No. 2092

CHAPTER 575

An act to add Section 890.3 to the Military and Veterans Code, relating to veterans.

[Approved by Governor September 22, 2000. Filed
with Secretary of State September 23, 2000.]

LEGISLATIVE COUNSEL'S DIGEST

AB 2092, Reyes. Disabled veterans: benefit eligibility.

Existing law provides certain benefits with respect to disabled veterans, including a reduction in ad valorem real property taxes on the disabled veteran's home.

This bill would, as provided, specify that on or after January 1, 2001, a claimant is not ineligible for a disabled veterans' benefit, as defined, for lack of certification of disability of the veteran with respect to whom the benefit is sought, if there is a currently pending application with the United States Department of Veterans Affairs for certification of disability for that veteran and the subsequently received certification qualifies the veteran for the benefit.

Existing property tax law provides, pursuant to the authorization of the California Constitution, for the exemption from property taxation of specified amounts of the assessed value of the home of a disabled veteran, or a veteran's spouse if the veteran has, as a result of a service-connected disease or injury, died while on active duty in military service. Existing property tax law generally requires an affidavit for the disabled veterans' exemption to be filed no later than the February 15 following the relevant lien date.

This bill would, if the exemption would have been available but for the claimant not having received a disability rating from the United States Department of Veterans Affairs, require the refund or cancellation of taxes on that portion of the assessed value of the property that would have been exempt under a timely and appropriate affidavit, provided a claimant meets certain filing requirements.

Section 2229 of the Revenue and Taxation Code requires the Legislature to reimburse local agencies annually for certain property tax revenues lost as a result of any exemption or classification of property for purposes of ad valorem property taxation.

This bill would provide that, notwithstanding Section 2229 of the Revenue and Taxation Code, no appropriation is made and the state shall not reimburse local agencies for property tax revenues lost by them pursuant to the bill.

The people of the State of California do enact as follows:

SECTION 1. Section 890.3 is added to the Military and Veterans Code, to read:

890.3. (a) (1) Notwithstanding any other provision of law, on or after January 1, 2001, a claimant is not ineligible for a disabled veterans' benefit for lack of certification of disability of the veteran with respect to whom the benefit is sought, if there is a currently pending application to the United States Department of Veterans Affairs (USDVA) for certification of disability for that veteran and the subsequently received certification qualifies the veteran for the benefit. An entity of state government, or any political subdivision thereof, to which a claim for a disabled veterans' benefit is made, shall require the claimant to provide written verification that an application had been pending with the USDVA at the time the claim for the disabled veterans' benefit is submitted.

(2) For purposes of this subdivision, "disabled veterans benefit" means an exemption, privilege, service, or other legal benefit that is provided pursuant to law by the state, or a political subdivision thereof, exclusively to a disabled veteran, or his or her surviving spouse, parent, or child.

(b) (1) For purposes of applying the disabled veterans' property tax exemption set forth in Section 205.5 of the Revenue and Taxation Code, any amount of tax, including any interest or penalty thereon, levied upon that portion of the assessed value of real property that would have been exempt if the veteran's pending application for certification of disability had been finalized, shall be canceled or refunded if both of the following conditions are met:

(A) The certification is received and is forwarded to the county assessor.

(B) A return is made as required by Section 277 of the Revenue and Taxation Code.

(2) Any refund issued pursuant to this subdivision is subject to the limitations periods for refunds set forth in Section 5096 of the Revenue and Taxation Code.

SEC. 2. Notwithstanding Section 2229 of the Revenue and Taxation Code, no appropriation is made by this act and the state shall not reimburse any local agency for any property tax revenues lost by it pursuant to this act.

